

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11967 (JKS)
(Jointly Administered)

**SECOND SUPPLEMENTAL DECLARATION OF
KENT PERCY OF ALIXPARTNERS, LLP**

Pursuant to 28 U.S.C. § 1746, I, Kent Percy, state under penalty of perjury, that:

1. I am a Partner and Managing Director of AlixPartners, LLP (“**AlixPartners**”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.
2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.
3. I submit this supplemental declaration in the cases of the above-captioned debtors (collectively, the “**Debtors**”) to supplement the disclosures set forth in my original declaration September 18, 2024 [Docket No. 206] (the “**Original Declaration**”), and my first supplemental declaration dated October 21, 2024 [Docket No. 573].

¹ The debtors and debtors in possession in the chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used herein shall have meanings ascribed to them in the Original Declaration.

4. Unless otherwise noted, references to AP below collectively refer to AlixPartners, AP Holdings and each of their respective subsidiaries. AlixPartners would like to disclose the following:

- A significant number of parties in interest that are categorized as utility providers to the Debtors are and/or were also bondholders to a current AP client in matters unrelated to Debtors. To the extent AP has additional connections to parties in these categories, they are disclosed herein.
- 1903 Partners, LLC and 1903P Loan Agent, LLC, secured lenders to the Debtors, and affiliated entities (“**1903 Partners**”), are lenders to a current AP client in matters unrelated to the Debtors. 1903 Partners is a current and former AP client in matters unrelated to the Debtors.
- Abramson Labor Group, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Albertson’s, Inc. and Albertson’s LLC, real estate lessors/landlords to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Allied World Assurance Company (AWAC), Allied World Assurance Company LTD (AWAC), Allied World National Assurance Company (AWAC) and AWAC/Allied World Assurance Co., insurance providers to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Alston & Bird LLP, an ordinary course professional to the Debtors, is opposing counsel to a current AP client in matters unrelated to the Debtors. Alston & Bird LLP is a legal service provider to AP.
- Bailey Cavalieri, LLC, counsel to litigation parties in these Chapter 11 Cases, is a professional to a current AP client in matters unrelated to the Debtors.
- Baker McKenzie, an ordinary course professional to the Debtors, is a legal service provider to AP.
- Benesch Friedlander Coplan (“**Benesch**”), an ordinary course professional to the Debtors, is a professional and counsel to current AP clients in matters unrelated to the Debtors. Benesch is a current AP client in matters unrelated to the Debtors.
- C.N.A and Continental Casualty Company, insurance providers to the Debtors, are non-adverse litigation parties to a former AP client in matters unrelated to the Debtors.

- Cambridge Investments, Inc., a real estate lessor/landlord to the Debtors, is a shareholder to a former AP client in matters unrelated to the Debtors.
- Canon Financial Services, Inc. and Canon Solutions America, Inc., lienholders to the Debtors, and affiliated entities, are former employers of a current AP employee.
- CenterPoint Energy Minnegasco and CenterPoint Energy, utility providers to the Debtors, are current AP clients in matters unrelated to the Debtors.
- Citizens Bank of Pennsylvania, a banking service provider to the Debtors, and affiliated entities, are lienholders to a current AP client in matters unrelated to the Debtors.
- City of Buffalo - Buffalo, NY, a taxing authority to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- City of Los Angeles - Los Angeles, CA is a taxing authority to the Debtors. AP has an office in Los Angeles, California.
- Consolidated Property Holdings, LLC, a Debtor in these Chapter 11 Cases, and affiliated entities, are lessors to a former AP client in matters unrelated to the Debtors.
- DTE Energy, a utility provider to the Debtors, is a former employer of current AP employees.
- Fifth Third Bank and Fifth Third Bank, National Association, secured lenders and banking service providers to the Debtors, are current AP clients in matters unrelated to the Debtors.
- FXI Inc., an unsecured creditor to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Gibbs & Bruns LLP, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Goodyear Retail I, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are litigation parties, adverse litigation parties, non-adverse litigation parties, lienholders and related parties to current and former AP clients in matters unrelated to the Debtors.
- Gordon Brothers Retail Partners, LLC, a bankruptcy professional to the Debtors, and affiliated entities, are parent companies to a current AP client in matters unrelated to the Debtors.

- Hiscox Insurance Company, an insurance provider to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Ice Miller LLP, an ordinary course professional to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Infosys Limited, a temporary labor/staffing agency to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Jones Lang Lasalle Americas, Inc., a real estate lessor/landlord to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Liberty Excess & Surplus Lines Inc./Ironshore, Liberty Mutual Insurance Company and The Ohio Casualty Insurance Company (Liberty), insurance providers to the Debtors, and affiliated entities, are former employers of a current AP employee.
- Liberty Utilities – NH, Liberty Utilities AZ, Liberty Utilities Georgia, Liberty Utilities New York, Liberty Utilities, Liberty Utility CA and Liberty Utility Missouri, and affiliated entities, are former AP clients in matters unrelated to the Debtors.
- M&T Bank, a real estate lessor/landlord to the Debtors, is a former AP client in matters unrelated to the Debtors.
- MJ Holding Company, LLC, a lienholder to the Debtors, is a lienholder to a current AP client in matters unrelated to the Debtors.
- Nationwide Mutual Insurance Company, a benefit provider to the Debtors, is a former employer of a current AP employee.
- Nestle Waters Closeouts - Stamford, CT, a taxing authority to the Debtors, and affiliated entities (“**Nestle**”), are parent companies to former AP clients in matters unrelated to the Debtors. Nestle is a current and former AP client in matters unrelated to the Debtors. Nestle is a former employer of a current AP employee. Nestle is a vendor to AP.
- Nexus Capital Management LP, a potential purchaser/investor to the Debtors, is an investor to a current AP client in matters unrelated to the Debtors.
- Norton Rose Fulbright US LLP, an ordinary course professional to the Debtors, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- ReStore Capital (BIG), LLC, a secured lender to the Debtors, is a former AP client in matters unrelated to the Debtors.

- Starr Indemnity & Liability Company, Starr Specialty Insurance Company and Starr Surplus Lines Ins Co., insurance providers to the Debtors, are litigation parties to a current AP client in matters unrelated to the Debtors.
- Thomson Reuters West., an ordinary course professional to the Debtors, and affiliated entities, are former employers of a current AP employee.
- T-Mobile USA Inc., a utility provider to the Debtors, is a former employer of a current AP employee.
- U.S. Bank National Association, a secured lender to the Debtors, and affiliated entities (“**U.S. Bank**”), are members of the official committee of unsecured creditors that retained AP in New Rite Aid, LLC, a bankruptcy matter unrelated to the Debtors. U.S. Bank was a member of the official committee of unsecured creditors that retained AP in Vertex Energy, Inc., a former bankruptcy matter unrelated to the Debtors.
- Veolia Water New Jersey, Veolia Water Pennsylvania and Veolia Water Toms River, utility providers to the Debtors, and affiliated entities, are members of the official committee of unsecured creditors that retained AP in Ascend Performance Materials Holdings Inc., a bankruptcy matter unrelated to the Debtors.
- Visa – Interchange, a litigation party to the Debtors, and affiliated entities, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Wal-Mart East, LP, a real estate lessor/landlord to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- WhiteHawk Finance LLC, a secured lender to the Debtors, and affiliated entities, are bondholders to a current AP client in matters unrelated to the Debtors.

5. AlixPartners does not believe that the supplemental disclosures above impact its disinterestedness. I continue to reserve the right to supplement AlixPartners’ disclosures in the event that AlixPartners learns of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, AlixPartners will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: September 16, 2025
New York, NY

AlixPartners, LLP

/s/ *Kent Percy*

Kent Percy
Partner & Managing Director